

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>BLUE GRASS</div> <div>CITY OF BLUE GRASS, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208200200000</div> <div>BLUE GRASS CLERK</div> <div>114 N MISSISSIPPI STREET</div> <div>BLUE GRASS, IA 52726</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		480,722		480,722	539,551
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		480,722		480,722	539,551
Delinquent property taxes		0		0	0
TIF revenues		569,560		569,560	928,705
Other city taxes		219,837	0	219,837	212,625
Licenses and permits		30,032	0	30,032	22,500
Use of money and property		120,163	1,192	121,355	118,529
Intergovernmental		390,393	0	390,393	346,140
Charges for fees and service		275	585,427	585,702	608,116
Special assessments		3,157	0	3,157	3,157
Miscellaneous		38,000	0	38,000	21,697
Other financing sources		468,178	0	468,178	412,621
Total revenues and other sources		2,320,317	586,619	2,906,936	3,213,641
Expenditures and Other Financing Uses					
Public safety		534,327	0	534,327	565,025
Public works		421,539	0	421,539	434,318
Health and social services		0	0	0	0
Culture and recreation		62,197	0	62,197	71,080
Community and economic development		270,114	0	270,114	928,705
General government		200,754	0	200,754	225,830
Debt service		224,738	0	224,738	224,738
Capital projects		0	0	0	0
Total governmental activities expenditures		1,713,669	0	1,713,669	2,449,696
Business type activities		0	687,324	687,324	710,452
Total ALL expenditures		1,713,669	687,324	2,400,993	3,160,148
Other financing uses, including transfers out		409,370	0	409,370	412,621
Total ALL expenditures/And other financing uses		2,123,039	687,324	2,810,363	3,572,769
Excess revenues and other sources over (Under) Expenditures/And other financing uses		197,278	-100,705	96,573	-359,128
Beginning fund balance July 1, 2014		1,717,487	746,319	2,463,806	2,077,620
Ending fund balance June 30, 2015		1,914,765	645,614	2,560,379	1,718,492
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 103,044
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,421,506
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/09/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
ANN M. SCHMIDT		→	563	381-4700	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/16/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF BLUE GRASS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	Section A - TAXES											1		
2	Taxes levied on property	368,929	111,793					480,722			480,722	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	368,929	111,793		0	0		480,722		T01	480,722	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	368,929	111,793		0	0	0	480,722			480,722	6		
7	TIF revenues			569,560				569,560		T01	569,560	7		
8	Other city taxes													
8	Utility tax replacement excise taxes	9,802	2,608					12,410		T15	12,410	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax							0		T19	0	12		
13	Hotel/motel tax							0		T19	0	13		
14	Other local option taxes		207,427					207,427		T09	207,427	14		
15	TOTAL OTHER CITY TAXES	9,802	210,035	0	0	0	0	219,837	0		219,837	15		
16	Section B - LICENSES AND PERMITS	30,032						30,032		T29	30,032	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	2,780				375		3,155	1,192	U20	4,347	18		
19	Rents and royalties	113,738						113,738		U40	113,738	19		
20	Other miscellaneous use of money and property		3,270					3,270		U20	3,270	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	116,518	3,270	0	0	375	0	120,163	1,192		121,355	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants	78,659						78,659		B89	78,659	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	Total Federal grants and reimbursements	78,659	0	0	0	0	0	78,659	0		78,659	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BLUE GRASS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		150,982					150,982		C46	150,982	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	7,200	1,916					9,116		C89	9,116	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	7,200	152,898	0	0	0	0	160,098	0		160,098	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	53,600						53,600		D89	53,600	64				
65	Township contributions	59,760						59,760		D89	59,760	65				
66	Fire/EMT service							0		D89	0	66				
67	Scott Co. Regional Authority	37,192						37,192		D89	37,192	67				
68	MidAmerican Energy	1,000						1,000			1,000	68				
69	Scott Co. Health Dept.	84						84			84	69				
70	Total local grants and reimbursements	151,636	0	0	0	0	0	151,636	0		151,636	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	237,495	152,898	0	0	0	0	390,393	0		390,393	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	277,703	A91	277,703	73				
74	Sewer							0	227,916	A8Ø	227,916	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	79,808	A81	79,808	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BLUE GRASS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	275						275		A61	275	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	275	0	0	0	0	0	275	585,427		585,702	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	3,157						3,157		U01	3,157	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	6,271						6,271		U99	6,271	108				
109	Deposits and sales/fuel tax refunds	1,166						1,166		U99	1,166	109				
110	Sale of property and merchandise	99						99		U11	99	110				
111	Fines	13,688						13,688		U30	13,688	111				
112	Internal service charges	16,776						16,776		NR	16,776	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	38,000	0	0	0	0	0	38,000	0		38,000	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BLUE GRASS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	804,208	477,996	569,560	0	375	0	1,852,139	586,619		2,438,758	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	58,808						58,808		A89	58,808	126
127	<i>Regular transfers in and interfund loans</i>	184,632			104,738			289,370			289,370	127
128	<i>Internal TIF loans and transfers in</i>				120,000			120,000			120,000	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	243,440	0	0	224,738	0	0	468,178	0		468,178	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,047,648	477,996	569,560	224,738	375	0	2,320,317	586,619		2,906,936	132
133												133
134	Beginning fund balance July 1, 2014	115,262	697,944	850,879	0	53,402		1,717,487	746,319		2,463,806	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,162,910	1,175,940	1,420,439	224,738	53,777	0	4,037,804	1,332,938		5,370,742	136
137												137
138												138
139												139
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159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF BLUE GRASS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	159,360	52,473					211,833		E62	211,833	2
3	Purchase of land and equipment	53,695						53,695		G62	53,695	3
4	Construction							0		F62	0	4
5	Jail — Current operation	1,300						1,300		E04	1,300	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	36,005	1,913					37,918		E24	37,918	13
14	Purchase of land and equipment	195,794						195,794		G24	195,794	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	28,926	4,401					33,327		E66	33,327	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	460						460		E32	460	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	475,540	58,787	0	0	0	0	534,327			534,327	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BLUE GRASS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,529	32,021					35,550		E44	35,550	42
43	Purchase of land and equipment		6,764					6,764		G44	6,764	43
44	Construction	39,088	65,504					104,592		F44	104,592	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	127,893						127,893		E44	127,893	48
49	Traffic control safety — Current operation	4,562	664					5,226		E44	5,226	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		18,878					18,878		E44	18,878	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	31,018						31,018		E44	31,018	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	49,056	30,381					79,437		E89	79,437	65
66	Purchase of land and equipment	8,181	4,000					12,181		G89	12,181	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	263,327	158,212	0	0	0	0	421,539			421,539	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF BLUE GRASS							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BLUE GRASS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	53,905						53,905		E52	53,905	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	4,215						4,215		E61	4,215	127				
128	Purchase of land and equipment	1,077						1,077		G61	1,077	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation							0		E61	0	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	3,000						3,000		E03	3,000	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	62,197	0	0	0	0	0	62,197			62,197	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			270,114				270,114		E89	270,114	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	270,114	0	0	0	270,114			270,114	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BLUE GRASS					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,320	466					5,786		E29	5,786	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	56,046	9,233					65,279		E23	65,279	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,683						2,683		E89	2,683	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	17,994						17,994		E25	17,994	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	17,507						17,507		E31	17,507	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	63,590	27,024					90,614		E89	90,614	172
173	Purchase of land and equipment	891						891		G89	891	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	164,031	36,723	0	0	0	0	200,754			200,754	176
177	Section G — DEBT SERVICE				224,738			224,738			224,738	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	224,738	0	0	224,738			224,738	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	965,095	253,722	270,114	224,738	0	0	1,713,669			1,713,669	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BLUE GRASS					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								243,032	E91	243,032	198
199	Purchase of land and equipment								69,724	G91	69,724	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								171,724	E80	171,724	201
202	Purchase of land and equipment								22,017	G80	22,017	202
203	Construction								98,564	F80	98,564	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								82,263	E81	82,263	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF BLUE GRASS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	238
240	Construction										G89 0	239
241											F89 0	240
242	Enterprise Debt Service											241
243	Enterprise Capital Projects											242
244	Enterprise TIF Capital Projects											243
245	Internal service funds — Specify											244
246												245
247												246
248												247
249												248
250												249
251	TOTAL BUSINESS TYPE ACTIVITIES										687,324	250
252												251
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	965,095	253,722	270,114	224,738	0	0	1,713,669	687,324		2,400,993	252
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											253
255	Regular transfers out	104,738	184,632					289,370		NE	289,370	254
256	Internal TIF loans/repayments and transfers out			120,000				120,000			120,000	255
257								0			0	256
258	TOTAL OTHER FINANCING USES	104,738	184,632	120,000	0	0	0	409,370	0		409,370	257
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,069,833	438,354	390,114	224,738	0	0	2,123,039	687,324		2,810,363	258
260												259
261	Ending fund balance June 30, 2015:											260
262	Governmental:											261
263	Nonspendable							0			0	262
264	Restricted		737,586	1,030,325				1,767,911			1,767,911	263
265	Committed	41,963				53,777		95,740			95,740	264
266	Assigned							0			0	265
267	Unassigned	51,114						51,114			51,114	266
268	Total Governmental	93,077	737,586	1,030,325	0	53,777	0	1,914,765			1,914,765	267
269	Proprietary								645,614		645,614	268
270	Total ending fund balance June 30, 2015	93,077	737,586	1,030,325	0	53,777	0	1,914,765	645,614		2,560,379	269
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,162,910	1,175,940	1,420,439	224,738	53,777	0	4,037,804	1,332,938		5,370,742	270
272												271

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF BLUE GRASS

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52 53,905
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	399,180

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. GO BOND	2,310,509		157,685					67,053
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	2,310,509	0	157,685	0	0	0	0	67,053

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$ 50,736
Outstanding as of JUNE 30, 2015	64V \$ 103,044

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	108,430,110	x .05 = \$	5,421,506

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,560,379	2,560,379

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)